



For your convenience, here is an overview of EFTPS programs for tax professionals. Whether you have one or over 1,000 clients for whom you pay taxes, EFTPS can be a secure, convenient, and easy resource for you.

And even if you don't pay federal taxes for your clients, as taxpayers you and your clients can benefit from EFTPS.



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ELECTRONIC FEDERAL
EFTPS[®]
TAX PAYMENT SYSTEM

Tax Professional Guide to

Electronic Federal Tax Payment System



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/// ELECTRONIC FEDERAL
EFTPS®
TAX PAYMENT SYSTEM ///

EFTPS is a secure, easy and accurate

electronic system for paying all federal taxes for businesses and individuals. Best of all, it's free from the U.S. Department of the Treasury. With EFTPS...

You **receive an EFT Acknowledgement Number** as a receipt for your payment instructions

You have **16 months of payment history**

You can **schedule payment instructions** ahead of time:

- *120 days for businesses*

- *365 days for individuals*

and you can cancel your payment instructions up to 2 business days before the payment is due.

EFTPS offers a number of payment options for you to use in paying federal taxes for your own business as well as for clients ► ► ►

Decide which EFTPS option best suits your needs.

OPTION 1 *Internet/Phone*

If you *pay taxes for 1 or 2 clients* consider using EFTPS online or EFTPS by phone to make payments one at a time.

- **EFTPS online:** offers the highest industry standards for security and reliability.
- **EFTPS by phone:** guides you effortlessly through a tax payment, prompting you for each piece of information as you proceed.

You can make single payments online or by phone, or both. For example, you can use online when at the office, and the phone when you're away.

To enroll clients in EFTPS, you can go to www.eftps.gov and click on Enrollment. If a paper enrollment form is desired, please call 1-800-555-4477 and request an EFTPS Enrollment Form (Form 9783 for Individuals, and Form 9779 for Businesses).

OPTION 2 *Batch Provider*

If you *pay taxes for 1,000 clients or less* consider becoming an EFTPS Batch Provider and using the free Batch Provider Software that is easy to install and use.

- Designed specifically for tax professionals and payroll processors who wish to enroll their clients in EFTPS and submit up to 1,000 enrollments or 5,000 payments batched in one transaction.
- EFTPS uses free Windows®-based software that is user friendly and easy to install. You will receive a User's Manual and a Quick Start Guide.
- The Software will guide you through the Registration process and the taxpayer enrollment process.
- Receive email notification regarding enrollments, payments and upgrades.
- Send clients a Taxpayer Inquiry PIN so they can look at their accounts online.
- Use memorized transaction capability where the last transaction is automatically displayed for each EIN/SSN.

- Make individual or multiple debits to a Master Account that you maintain or to each client's bank account.
- Import/export enrollments and payments.
- Create customized reports.

You may download the Batch Provider Software at www.eftps.gov or request the EFTPS Batch Software by calling 1-800-945-0966, 8:30 a.m. to 8:00 p.m. ET, Monday - Friday.

OPTION 3 *Bulk Provider*

If you *process a high volume of more than 1,000 tax payments*, consider becoming an EFTPS Bulk Provider.

The Bulk option is designed for payroll processors who initiate frequent payments and desire automated enrollment through an Electronic Data Interchange (EDI)-compatible system. Each set of up to 1,000 payment records is associated with a consolidated debit transaction. Call EFTPS Customer Service for more information: 1-800-945-0966.

REMEMBER: Make sure you have a completed IRS Authorization Form or equivalent for each client before submitting enrollments or payments through EFTPS.

- **Form 8655**, Reporting Agent Authorization: authorizes a company or individual to electronically file and make tax payments on behalf of a business taxpayer.
- **Form 2848**, Power of Attorney (POA): authorizes an individual to act on behalf of a taxpayer before the IRS regarding tax matters.
- **Form 8821**, Tax Information Authorization: authorizes a company or individual to receive or inspect IRS information regarding taxes and make tax payments on behalf of individual taxpayers.

These forms are available from the IRS website (www.irs.gov), or call 1-888-725-7879 to order an EFTPS Tax Professional Kit and download these forms from a CD.

Special EFTPS Programs

EFTPS Express Enrollment for New Businesses

Any business requesting a new EIN (Employer Identification Number) and indicating they will have Federal Tax Deposit obligations is automatically pre-enrolled in EFTPS.

- Business taxpayers receive notification in the mail that they are pre-enrolled, along with their EFTPS PIN (personal identification number).
- They activate their enrollment by calling a secure 800 number and entering key information.

EFTPS FTD Penalty Refund Program

As of January 2004, any business with an FTD penalty beginning in 2003 is eligible to receive a one-time refund of their penalty if they enroll in and use EFTPS for all their Form 941 Employer's Quarterly Tax Return payments for 4 consecutive quarters.

IRS will automatically "look back" after the final Form 941 returns are filed at the end of the tax year and begin issuing penalty refunds the following year.

Whatever EFTPS option is right for you, receive FREE EFTPS marketing materials.

You may not wish to make federal tax payments for all your clients, or some of your clients may prefer to make their own payments. If that's the case, you can give your clients EFTPS brochures to review, as well as enrollment forms, so they may enroll in EFTPS and make payments themselves.

EFTPS also offers statement stuffers, window decals, fact sheets, and more to help you communicate with clients about EFTPS. And they're all free to professionals, in whatever quantity you need.

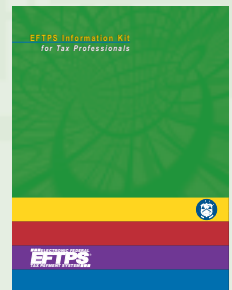
To receive a Tax Professional Kit which includes sample materials with an order form for more, call EFTPS at 1-888-725-7879.

You can also order free marketing materials online at:

www.fms.treas.gov/eftps.

Whatever your relationship is with your clients, EFTPS offers everyone a secure, easy and convenient way to pay federal taxes. If you have any questions, call 1-800-945-0966.

EFTPS—a good business decision for Tax Professionals.



If desired, detach as an easy reference for EFTPS Programs.

EFTPS and the Tax Professional...an Overview

Number of Clients <i>If you are a Tax Professional and...</i>	Type of EFTPS Program	Program Notes	Author For
...do not pay client taxes.	<ul style="list-style-type: none">• Market EFTPS to your clients and encourage them to use EFTPS.• Consider EFTPS for your business.• Enroll in EFTPS as a business, or as an individual, if you are a Sole Proprietor.	<ul style="list-style-type: none">• To make tax payments use the Internet or phone.• Order FREE EFTPS marketing materials to let clients know about EFTPS.• Interchangeable payment methods: Internet and phone.	Not Applicable
...pay taxes for 1-2 clients.	<ul style="list-style-type: none">• Use EFTPS (by Internet or phone) to make payments for each client.• Consider EFTPS for your business as well as for your clients.	<ul style="list-style-type: none">• Internet: One payment at a time per login session.• Phone: Multiple payments per call.	Yes: Form 8655-R <i>Authorization of individual to e-file tax payments (taxpayer).</i> Form 2848-P <i>(authorizes an agent of a taxpayer to handle tax matters).</i> Form 8821-T <i>(authorizes a person to receive or inspect tax returns on behalf of individual).</i> Available from www.irs.gov
...pay taxes for at least 3 but less than 1,000 clients.	<ul style="list-style-type: none">• Consider becoming an EFTPS Batch Provider.• Order FREE Batch Provider Software, with which you can register as a Batch Provider.• Enroll up to 1,000 clients in EFTPS, transmitting 5,000 payments in one transmission.• Consider adding your company as an EFTPS enrollment on the Batch software.	<ul style="list-style-type: none">• Must register as an EFTPS Batch Provider.• Up to 1,000 payments per transmission.• Can use Taxpayer Bank Account and/or Master Bank Account.• You can offer clients an Inquiry PIN, with which they can check payment status and payment history. They will need an Internet Password to go online.	Yes: [see above]
...pay taxes for more than 1,000 clients, or if you are a payroll company.	<ul style="list-style-type: none">• Consider becoming an EFTPS Bulk Provider.• The Bulk option is designed for payroll processors who initiate frequent payments and desire automated enrollment through an Electronic Data Interchange (EDI)-compatible system.• Each set of up to 1,000 payment records is associated with a consolidated debit transaction.	<ul style="list-style-type: none">• Must register as an EFTPS Bulk Provider.• Each set of up to 1,000 payments per transmission.• Can only use a Master Bank Account.	Yes: [see above]

Review of EFTPS Programs

Authorization Needed Each Client	EFT Acknowledgement Number	FREE Marketing Materials	How To Get Started
e.	Yes: for each transaction, you will receive an EFT Acknowledgement Number that is a receipt for your payment instructions.	Yes: Order FREE EFTPS marketing materials in quantity by calling 1-888-725-7879 or visit www.fms.treas.gov/eftps .	To enroll in EFTPS as a business and/or as an individual (if you are a sole proprietor), go to www.eftps.gov and click on <i>Enrollment</i> , or call 1-800-555-4477 to request an enrollment form.
Reporting Agent (authorizes a company or electronically file and make on behalf of a business	Yes: for each transaction, you will receive an EFT Acknowledgement Number that is a receipt for your payment instructions.	Yes: Order FREE EFTPS marketing materials in quantity by calling 1-888-725-7879 or visit www.fms.treas.gov/eftps .	To enroll your business and your clients one at a time go to www.eftps.gov and click <i>Enrollment</i> or call 1-800-555-4477 to request enrollment forms.
Power of Attorney an individual to act on behalf before the IRS regarding			
Tax Information Authorization company or individual to inspect IRS information and make tax payments (individual taxpayers). on the IRS website			
ive for Authorization Forms]	Yes: for each transaction, you will receive an EFT Acknowledgement Number that is a receipt for your payment instructions.	Yes: Order FREE EFTPS marketing materials in quantity by calling 1-888-725-7879 or visit www.fms.treas.gov/eftps .	To request an EFTPS Batch Provider Kit, containing the Batch Software, User's Manual and Quick Start Guide call 1-800-945-0966 or you can download the software and manuals at www.eftps.gov ; click on <i>Help and Information</i> , then <i>Downloads</i> .
ive for Authorization Forms]	Yes: for each transaction, you will receive an EFT Acknowledgement Number that is a receipt for your payment instructions.	Yes: Order FREE EFTPS marketing materials in quantity by calling 1-888-725-7879 or visit www.fms.treas.gov/eftps .	Call EFTPS Customer Service at 1-800-945-0966 and request information to become a Bulk Provider.